

ABSTRACT OF THE DISCLOSURE

Methods and systems are disclosed for automatic evaluation of balance sheet objects. In one embodiment, a book value for each object in an accounting system is automatically determined. A market value for each object is automatically determined. An intermediate variable from the book value and the market value is automatically formed. The intermediate variable is automatically tested to determine whether it satisfies one or more presettable conditions. One or more actions are performed depending upon the manner and/or degree that one or more of the conditions are satisfied.